

## LEGAL NOTICE TOWN OF ELLINGTON

Personal Property Declarations must be filed with the Assessor annually on or before November 1<sup>st</sup> in accordance with Section 12-41 of the Connecticut General Statutes. All owners or lessors of tangible personal property except registered automobiles, airplanes and boats are required by statute to file with the Assessor during the month of October. Business Personal Property is everything other than Real Estate that has value by itself. It would include things such as furniture, fixtures, computer equipment, tools, machinery, **non-registered motor vehicles, horses**, movable storage buildings, signs, leasehold improvements, video tapes, vending machines, leased equipment and any other equipment **used in a business or to earn income.**

The deadline for filing a timely declaration is **November 1**. When a declaration is not filed by November 1, this office is required to place an assessment on the property as per Section 12-42 of the Connecticut General Statutes. Undeclared tangible personal property is subject to an estimation and a **25% Penalty**. Public Act 96-224 allows an extension of not more than 45 days for good cause. It is necessary to request an extension in writing to the Assessor by **November 1**.

**Farmers:** Applications for exemption of Personal Property must be filed in the Assessor's Office **by October 29th**. A farming operation may be defined as an active agricultural concern from which is derived at least \$15,000 in gross sales, or incur at least \$15,000 in expenses related to such farming operation during the previous calendar year.

Dated at Ellington, Connecticut this 27th day of September, 2010.

Rhonda Q. McCarty, CCMA II, Assessor  
Town of Ellington

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October 1, 2010